

Introduced by Senator DuttonFebruary 10, 2005

An act to amend Section 205 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 217, as introduced, Dutton. Property taxes: veterans' exemption.

The California Constitution exempts from property taxation property in the amount of \$1,000 of a veteran, as specified, who, among other conditions, served in a time of war or in a time of peace in a campaign or expedition for which a medal has been issued by Congress. Existing property tax law defines a "war" and a "campaign" for purposes of this exemption.

This bill would make a technical, nonsubstantive change to the statute that defines "war" and "campaign" for purposes of the veterans' exemption.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 205 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 205. The veterans' exemption is as specified in subdivisions
- 4 (o), (p), (q), and (r) of Section 3 of Article XIII of the
- 5 Constitution.
- 6 The following are wars under subdivisions (o), (p), (q), and (r)
- 7 of Section 3 of Article XIII of the Constitution:
- 8 (a) Revolutionary War, April 19, 1775–January 14, 1784.

- 1 (b) Second War With England, June 18, 1812–February 17,
2 1815.
- 3 (c) Black Hawk War, April 6, 1832–August 2, 1832.
- 4 (d) War With Mexico, April 24, 1846–May 30, 1848.
- 5 (e) Civil War, April 18, 1861–August 20, 1866.
- 6 (f) War With Spain, April 21, 1898–April 11, 1899.
- 7 (g) War in Philippines, April 11, 1899–July 4, 1902.
- 8 (h) Chinese Relief Expedition, June 20, 1900–May 15, 1901.
- 9 (i) Campaign against the Rogue River, Yakima, Nez Percé,
10 and Snake Indians in Oregon and Washington, 1855–1856.
- 11 (j) Campaign against the Indians in southern Oregon and
12 Idaho and northern California and Nevada, 1865–1868.
- 13 (k) Campaign against the Cheyennes, Arapahoes, Kiowas, and
14 Comanches in Kansas, Colorado, and Indian Territory,
15 1867–1869.
- 16 (l) Modoc War, 1872–1873.
- 17 (m) Campaign against the Apaches in Arizona, 1873.
- 18 (n) Campaign against the Kiowas, Comanches, and Cheyennes
19 in Kansas, Colorado, Texas, Indian Territory, and New Mexico,
20 1874–1875.
- 21 (o) Campaign against the Northern Cheyennes and Sioux,
22 1876–1877.
- 23 (p) Nez Percé War, 1877.
- 24 (q) Bannock War, 1878.
- 25 (r) Campaign against the Northern Cheyennes, 1878–1879.
- 26 (s) Campaign against the Ute Indians in Colorado and Utah,
27 September, 1879–November, 1880.
- 28 (t) Campaign against the Apache Indians in Arizona,
29 1885–1886.
- 30 (u) Campaign against the Sioux Indians in South Dakota,
31 November, 1890–January, 1891.
- 32 (v) War With Germany-Austria, April 6, 1917–November 11,
33 1918.
- 34 (w) Campaign against the Apache Indians in Arizona,
35 1895–1896.
- 36 (x) World War II, December 7, 1941, to January 1, 1947.
- 37 (y) Campaign against the North Koreans and Chinese
38 Communists in Korea, June 27, 1950, to January 31, 1955.
- 39 (z) Campaign against the Viet Cong and North Vietnamese
40 Communists in South Vietnam, August 5, 1964, to May 8, 1975.

- 1 The following are campaigns under subdivisions (o), (p), (q),
2 and (r) of Section 3 of Article XIII of the Constitution:
- 3 (a) First Nicaraguan campaign.
 - 4 (b) Second Nicaraguan campaign.
 - 5 (c) Yangtze River campaign in China.
 - 6 (d) All other campaigns for service~~in~~*for* which a medal has
7 been issued by the Congress of the United States.

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